

Accountability Model for Utilization of Privilege Funds Special Region of Yogyakarta 2013-2017

Model Akuntabilitas Penggunaan Dana Keistimewaan di Daerah Istimewa Yogyakarta Periode 2013 - 2017.




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ARTICLE INFORMATION	
<p><b>Keywords</b>                      Accountability;                      Privilege Funds;                      Special Region of Yogyakarta;</p>	<p><b>ABSTRACT</b>                      This study describes the process of accountability of DIY special funds in realizing the prosperity of DIY society 2013-2017. Special Region of Yogyakarta is one of the regions that get the special policy in the form of asymmetric decentralization. This policy is effective since the enactment of Law Number 13 the Year 2012 on the Specialties of DIY. In particular, this regulation regulates 5 privileged affairs: the procedures for filling the positions, positions, duties and authorities of the Governor and Vice Governor, the regional government of DIY, the affairs of culture, the land affairs and spatial affairs. The hope that decentralization policy in Indonesia can improve the people's welfare significantly has not been fulfilled. This is like what happened in Yogyakarta Special Region which has special authority to manage its government affairs. However, these expectations still cannot be met well. This study aims to analyze the accountability model for the utilization of DIY privileged funds so as to provide policy recommendations to be taken. This research uses the qualitative method with data collection method with in-depth interview technique, elite interview, and documentation. The results showed that the poverty rate in DIY until March 2017 about 488.53 thousand people or about 13.02% and Ratio Gini DIY by 0.425%. This is not worth the number of privileged funds that increase each year. It is, therefore, necessary in the determination of success indicators of achievement and output in accordance with the output and outcome to be achieved. In addition, the accountability process also includes not only technical in report submission but also ensuring that process and involving the community in the planning process until accountability.</p>
<p><b>Kata Kunci</b>                      Akuntabilitas;                      Dana Kistimewaan;                      Daerah Istimewa Yogyakarta ;</p>	<p><b>ABSTRAK</b>                      Penelitian ini menjelaskan tentang proses pertanggungjawaban dana keistimewaan DIY dalam mewujudkan kesejahteraan masyarakat DIY pada tahun 2013-2017. Daerah Istimewa Yogyakarta adalah salah satu daerah yang mendapatkan kebijakan khusus dalam bentuk desentralisasi asimetris. Kebijakan ini berlaku sejak diberlakukannya Undang-Undang Nomor 13 Tahun 2012 tentang Keistimewaan DIY. Secara khusus, peraturan ini mengatur 5 urusan antara lain pengisian jabatan Gubernur dan Wakil Gubernur, pemerintah daerah DIY, urusan budaya, urusan pertanahan dan urusan tata ruang. Harapan bahwa kebijakan desentralisasi di Indonesia dapat meningkatkan kesejahteraan rakyat secara signifikan belum terpenuhi. Ini seperti yang terjadi di Daerah Istimewa Yogyakarta yang memiliki wewenang khusus untuk mengelola urusan pemerintahannya. Namun, harapan ini masih belum terpenuhi dengan baik. Penelitian ini bertujuan untuk menganalisis model akuntabilitas untuk pemanfaatan dana khusus DIY sehingga dapat memberikan rekomendasi kebijakan yang akan diambil. Penelitian ini menggunakan metode kualitatif dengan metode pengumpulan data dengan teknik wawancara mendalam, wawancara elit, dan dokumentasi. Hasil penelitian menunjukkan bahwa tingkat kemiskinan di DIY hingga Maret 2017 sekitar 488,53 ribu orang atau sekitar 13,02% dan Rasio Gini DIY sebesar 0,425%. Ini tidak sebanding dengan jumlah dana istimewa yang meningkat setiap tahun. Oleh karena itu, penting dalam penentuan indikator keberhasilan pencapaian dan keluaran sesuai dengan keluaran dan hasil yang ingin dicapai. Selain itu, proses akuntabilitas juga mencakup tidak hanya teknis dalam penyampaian laporan tetapi juga memastikan proses itu dan melibatkan masyarakat dalam proses perencanaan hingga akuntabilitas.</p>
<p><b>Article History</b>                      Submitted 27th May 2019                      Reviewed 04th November 2019                      Accepted 29th February 2020</p>	<p>Copyright ©2020 <a href="#">Jurnal Aristo (Social, Politic, Humaniora)</a>                      This is an open access article under the <a href="#">CC-BY-NC-SA</a> license.                      Akses artikel terbuka dengan model <a href="#">CC-BY-NC-SA</a> sebagai lisensinya.</p> 

## Introduction

The implementation of decentralization in Indonesia aims to provide more optimal public services to the community. Decentralization includes several things, such as administration, fiscal, political, and socio-economic development (Kusuma 2013). In its development decentralization did not just stand-alone. There is another variant of the implementation of decentralization, which is asymmetric decentralization, the way it is given varies depending on the tendencies of each region (Kurniadi, 2012:). Further mentioned (Mandasari 2014; Suparno, Dian Putri Pratama 2013) namely First, through for example in the Special Region of Yogyakarta and DKI Jakarta; Secondly, through hard methods, for example, Aceh and Papua which are separatist and conflict high.

Special Region of Yogyakarta as a province in Indonesia which has privileges in terms of administering government affairs within the frame of NKRI (Unitary State of the Republic of Indonesia) which this privilege is in the context of legal position derived from how historical/regional history, as well as origin rights as explained in the 1945 Constitution to regulate and administer privileges. These privileged authorities are a form of additional authority granted to the Special Region of Yogyakarta in addition to what has been stipulated in the law concerning regional government. These privileges are obtained based on DIY privilege arrangements which are based on the principles of (a) recognition of origins, (b) popularism, (c) democracy, (d) unity-diversity, (e) effectiveness of government, (f) national interests and (g) utilization of local wisdom.

Nowadays DIY is an ideal region with a comfortable and prosperous region, and it turns out that it has a fairly high poverty rate and also the highest economic inequality index (Gini Ratio Index) compared to other provinces in Indonesia. The Gini DIY Ratio Index is increasing when other provinces are declining, which indirectly means that the gap between rich and poor is getting deeper. In the vision and mission speech at the appointment of Sultan HB X as Governor and Paku Alam X as Deputy Governor in the DPRD DI Yogyakarta (02/08/2017), Sultan HB X conveyed the objective conditions of poverty in DI Yogyakarta. According to the 2017 BPS census, the number of poor people in this province in March 2017 was around 488.53 thousand people or approximately 13.02%. This figure is still quite high when compared with the percentage of the national poor population of 10.96%. The number of poor people in rural areas is more (16.11%) than the number of poor people in urban areas (11.72%). Their problems concern basic needs such as spending on rice purchases (33.08%) while city residents who experience similar issues are only 27.31% (*Pikiran Rakyat*, 2 Agustus 2017).

According to (Anthony and Govindanrajan 2005), a budget is an important tool for effective planning and short term control in the organization. Furthermore, the budget can be interpreted as a package of statements that are expected to occur in one or future periods. Law Number 17 of 2003 concerning State Finance states that a budget is a tool for accountability, management, and economic policy. As an instrument of budget economic policy, it functions to realize economic growth and stability as well as equal income to achieve the goal of the state. In public sector organizations, budgeting is a political process and must be informed to the public to be criticized, discussed, and given input. A budget is a core form of public finance or state finance. Public finance or public finance according to Aronson (Mutiarin 2012).

*“The financial activities of government and public authorities, and it describes and analyzes the expenditures of government and the techniques used by governments to finance this expenditures.”*

Fundamentally the purpose of the budget is the provision or provider of information about how financial plans, in this case, are what you want to achieve with the budget. To formulate it, there is a need for a process, in this case, called the budgeting process, which will be oriented towards the objectives of the budget policy itself, also required measurement of the amount and amount of the budget needed (Mutiarin, 2012). So basically some points need to be considered in a budget to be accommodated, namely, such as: What are the objectives of the budget to achieve? To achieve these goals, how much budget is needed? What to do with the budget? In general, the quality, as well as the amount of the budget, becomes a benchmark for how the success of the budget in this case for services carried out by the government to achieve the impact by what is desired.

This research seeks to refine the concept of public financial accounting processes. Accountability is a manifestation of the obligation of a person or work unit to account for the management and control of resources as implementing policies to achieve the stated objectives. Accountability is one of the ways to realize the government's goals, namely good governance. Realizing the accountability of government agencies can be carried out by applying these principles, the purpose of implementing good governance principles so that the government can improve performance effectively and transparently (Astuty, E., and Fanida 2013). Policy Accountability, Policy accountability is related to the responsibility of coaches, administrators, and supervisors for the policies that have been taken. The public sector knows several forms of accountability, namely (Dowdle 2017):

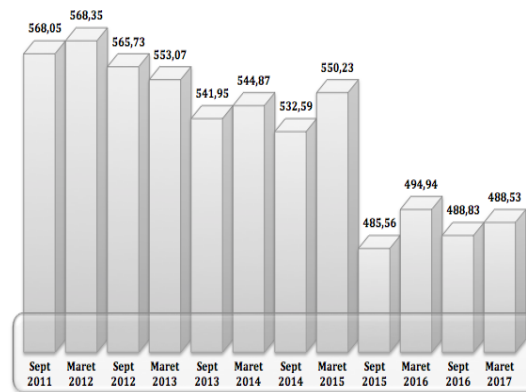
- a. Upward accountability (upward accountability). It is the obligation to report from the central leadership to the executive leadership, such as being drafted to the minister.
- b. Outward accountability. Leaders must report, consult and respond to groups of clients and stakeholders in the community.
- c. Downward accountability. Is a leader must provide direction or communicate and socialize all of his policies to his subordinates so that it can be understood by all levels.

The dimensions of accountability are first, honesty and legal accountability. Honesty accountability is a form of accountability to avoid abuse of power while legal accountability is a guarantee of compliance with laws and regulations governing the use of public funding sources. Second, the accountability process. Process accountability is related to procedures used whether by procedures or not in accounting information systems, management information systems and administrative procedures by providing quality public services (Dowdle 2017). Third, program accountability. Program accountability is a form of consideration of the goals set can be achieved or not, and consider alternative programs that provide optimal results with minimal costs (Riyanto 2017). Benefits of accountability as an effort to realize the system of accountability in the organization to making the organization more able to operate efficiently, effectively, economically and responsively to the aspirations of the community and its environment.

The findings related to the implementation of privileged funds budget policies, such as First, Priority fund privileges. Privilege fund allocation is more dominant for 2013-2015 cultural affairs, namely, in 2013 the allocation of cultural affairs was 91.86%, 2014 was 71.62% and 2015 was allocated 76.87%. Secondly, the quality of shopping fund privileges. Absorption of privileged funds from 2013 to 2015 is not optimal. In 2013 the budget absorption was 23.58%, in 2014 it was 64.88% while in 2015 it was 20.06% in stage 1 (Sakir and Mutiarin 2015). If you look at the existing data stating that the poverty rate of DI Yogyakarta Province is still quite high when compared with the percentage of the national poor population and also the Province of Yogyakarta with the highest Gini Ratio in Indonesia, it becomes a dilemma when we know on the other hand the allocation of privileged funds DI Yogyakarta continues to increase every year.

The true beneficiaries of privileged funds are all DIY people. However, since the 5 (five) years of the enactment of UUK Number 13 of 2012, namely in the implementation of the special budget funds policy in 2013-2017 it has not yet described the DIY community as beneficiaries of the privileged funds. Culture and Spatial Affairs as the most dominant affairs get privileged funds allocation and also have the most

programs and activities, and also as the affairs with the most potential to make a major contribution to improving the welfare of the people of DIY (Bismar Haris Satriawan and Mutiarin 2017).



**Graph 1. Poor Population in Yogyakarta Special Region September 2011 - March 2017 (in thousands of people).**

*Source: Processed from BPS DIY, September 2011-March 2017.*

From the graph of the data above, it can be seen that the poverty rate of DIY Province from 2011-2017 was fluctuating, but the poverty rate in March 2017 was around 488.53 thousand people or around 13.02%. This figure is still quite high when compared with the percentage of the national poor population of 10.96%. This condition has an impact on the gap between the rich and the poor. DI Yogyakarta Province's Ratio Gini Index is 0.425% or the highest in Indonesia. Inequality in urban areas is higher (0.435%) compared to the gap that occurs in rural areas (0.340%) (Kompas 2017).

So this is what often raises some public questions, such as (a) What is the actual budget policy for privileges so far in 5 (five) years since the ratification of Law Number 13 of 2012? (b) To what extent is the privilege of the budget policy in realizing the welfare of the people of Yogyakarta in 2013-2017? (c) What are the actual factors that inhibit the budget policy of privileges in realizing achieving the welfare of the people of Yogyakarta in 2013-2017? What is the model of the benefits of the privileged fund users to the community? So from that it departs from the reality of existing data, and also, on the other hand, considering that one of the objectives of regulating authority in matters of privilege as explained in UUK Number 13 of 2012 article 5 letter b, is aimed at "realizing the welfare and peace of society."

From these data, it would be lighter to explore further what the public response and public knowledge are about privileged funds, how they are accessed, and how the submission mechanism is considered to be poorly understood by the public, and how to model the use of privileged funds to the public. This study would like to take a more detailed picture with

more questions posed to respondents so that it can produce (1) a more detailed description of the situation; (2) get a more comprehensive and measurable explanation of the relationship between variables; and (3) can be a starting point for policy interventions to be taken.

## **Method**

The method in this study is qualitative research. Qualitative research is research that intends to understand the phenomenon of what is experienced by research subjects holistically and by way of descriptions in the form of words and languages, in a special natural context by utilizing various natural methods (Moleong 2009). Qualitative research has the following characteristics: (1) research data obtained directly from the field, and not from controlled laboratories or research; (2) data mining is done naturally, making visits to the natural situations of the subject; and (3) to obtain new meanings in the form of answer categories, researchers must develop dialogical situations as scientific situations (Salim 2006). To find out and explain the model of accountability for the utilization of funds, a feature of DIY.

The data collection techniques that will be used include observation, documentation (both official document studies and media and literature), in-depth interviews and Focus Group Discussion (FGD) with stakeholders. Stakeholders taken in this study include DIY Government Bureau, DIY Organization Bureau, DIY Culture Office, DIY Land Agency, DIY Spatial Planning Office, Regional People's Representative Assembly, and regional revenue and financial services. Following the data collected will be validated by using four quality criteria namely credibility, transferability, dependability, and confirmation (Emzir 2012).

This research is a kind of descriptive qualitative research. This qualitative research is very appropriate to see the will to improve phenomenon in efforts to develop welfare in border areas as well as the strength of qualitative research that has been formulated by Denzin & Lincoln 1997). In the context of this study, the development of border territories is conditional on the complexity of social, security, political, ecological aspects that require proper planning to maximize welfare outcomes (Ahmadi, Nugroho 2012). Credibility is related to how data is trusted, transferability shows a diverse context, dependability is interpreted as a repetition of the same situation, and finally, confirmability means that the researcher's perspective is not uniform.

## Results and Discussion

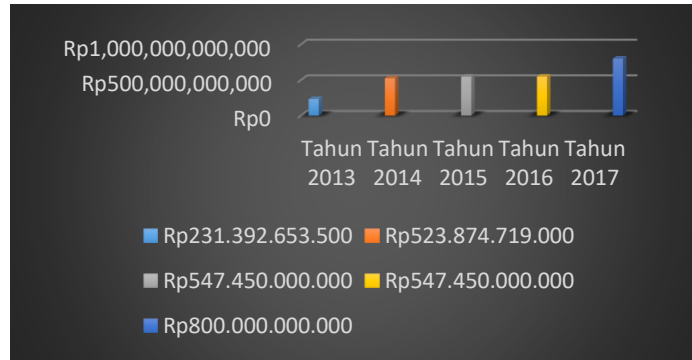
The application of privileges in DIY has complex challenges and dynamics. This is regulated in Law Number 13 of 2012 concerning the Privileges Law of the Special Region of Yogyakarta. The affairs of DIY special funds are divided into 5 affairs, among others: Procedures for filling in positions, positions, duties, and authority of the Governor and Deputy Governor, Institutional, Culture, Land and Spatial Planning.

Utilization of the five privileges must be carried out by the government of the Special Region of Yogyakarta because it can produce results that are suitable for the purpose of privilege. The form of the implementation of five privileged authorities is to provide a program of activities that are positive for the community and regional infrastructure. The implementation of the five privileged authorities has been implemented for five years so that there is a special allocation of funds. There is a legal basis for implementing the allocation of privileged funds because to provide the responsible and transparent implementation. Minister of Finance Regulation Number 103 / PMK.07 / 2013 concerning Procedures for Allocation and Distribution of Yogyakarta Privileged Funds in 2013-2015 while in mid-2015 there were changes to the legal basis which became Minister of Finance Regulation Number 124 / PMK.07 / 2015 which implemented until the end of 2017. Both of these legal bases provide the amount of allocation that will be received by the regional government at each stage, there are three stages in the distribution of the budget for rental funds. The division of the amount of PMK allocation Number 103 / PMK.07 / 2013 is 25%, 55% and 20% while the amount of PMK allocation Number 124 / PMK.07 / 2015 is 15%, 65% and 20%.

In accordance with the applicable legal basis, it provides the application that each stage can absorb 80% of physical and financial performance in each of the five privileges. It is obligatory that budget users and the power of other budget users can work optimally in implementing a program of privilege activities to produce good results for the community and the region. Reports on absorption in the five privileges of each stage must be made so that the central government knows the performance of the regional government in implementing the program of activities and the local government can be facilitated in disbursing the budget for privileges at the next stage.

The five-year implementation of privileged funds in organizing special privilege programs has made the regional government allocate five special privileges. The allocation of privileged funds for five privileged authorities from 2013-2017 has increased dramatically because it is in accordance with the conditions of the problems that are occurring. The

problems that arise are resolved by the implementation of the privilege program. The end of each program of privilege activities can provide welfare to the community.



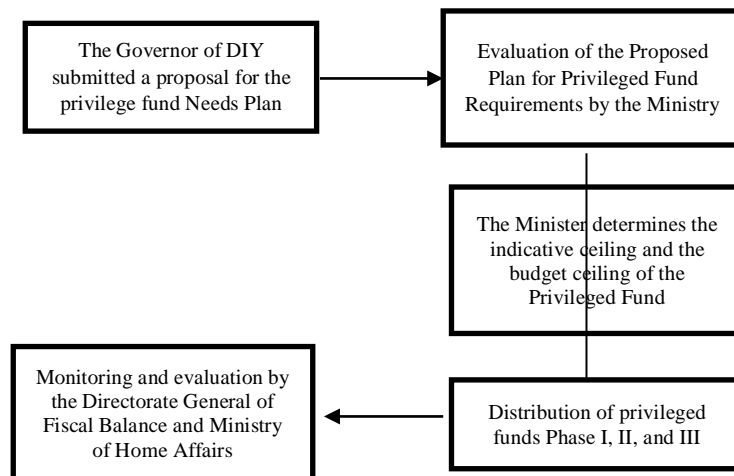
**Graph 2. DIY Privileges Fund Allocation for 2013-2017**

Source: LKPJ AMJ Governor of DIY Tahun 2013-2017 (Data Processed)

Policy accountability can be analyzed through 3 forms, including upward accountability, outward accountability, and downward accountability.

**Funding Reporting Pattern (Upward Accountability).**

DIY Privileges Fund Reporting is based many regulations including Minister of Finance Regulation No. 140 / PMK.07 / 2013 concerning General guidelines and Allocation of DIY Privileged Funds in 2013, then Regulation of the Minister of Finance Number 36 / PMK.07 / 2014 concerning General guidelines and Fund Allocation DIY Privileges in 2014. In 2015-2017 there was a change in regulation through the Minister of Finance Regulation No. 124 / PMK.07 / 2015 concerning Procedures for Allocation and Distribution of DIY Privileges funds. The allocation and distribution procedures are as follows:



**Figure 1. Procedures for Allocation and Distribution of DIY Specialties**

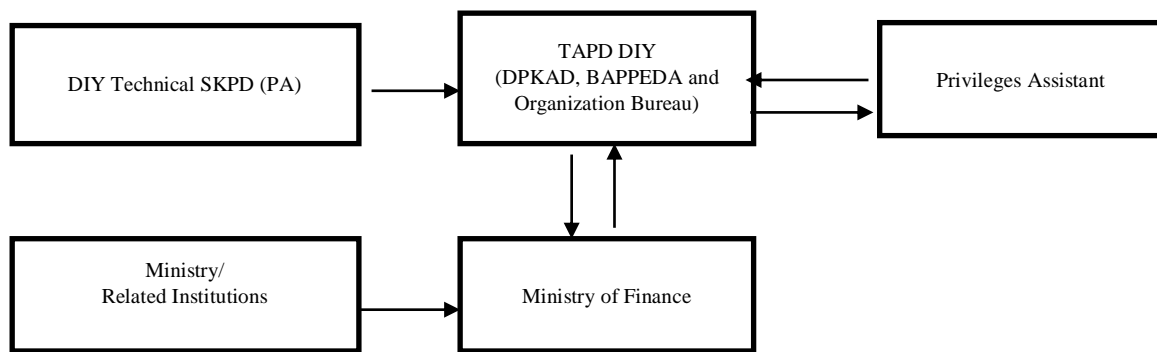
Source: Processed by the author, 2018



Submission of proposals for the plan for special funding needs is submitted by the Governor of DIY compiled based on the Civil Service, RPJMD and RKPD. The proposed activities and programs must be supported with measurable goals. This is intended so that the programs and activities prepared can be in accordance with the work frame of reference and the benefits felt for the DIY community. The plan prepared is the result of coordination from SKPD and the community. SKPD from TAPD consists of BAPPEDA, DPPKA and Organization Bureau. While the technical affairs consist of Department of Energy and Mineral Resources Culture Office, The transportation Department of communication and informatics, Department of Industry and Cooperatives, Tourism Office, Governance Bureau, Environment Agency. The Government Environment also gathers inputs on programs and activities from the community.

Proposed programs and subsequent activities will be assessed by the Ministry of National Development Planning, and the Yogyakarta Regional Government to assess the suitability of the proposed program and budget planning. The principle of effectiveness and efficiency is also a measure in valuation. The Directorate General of Fiscal Balance then compiles a budget ceiling plan based on the agreed evaluation results. The next stage is the distribution of privileged funds to the regions. Coordination of the implementation of the use of the budget is directly coordinated by Bappeda and the implementing element is the same technical agency element in accordance with the Funding preparation plan. The budget element in the implementation of Privilege fund is DPKAD DIY. Supervision and monitoring and evaluation are also carried out by elements of control, supervision and NGOs.

Allocating DIY Privileges Funds to all agencies have been involved by their respective duties and functions. Existing planning can not be separated from the role of the Technical Elements in the scope of Regenc /City. Each regency/city has the right to submit proposals to the Province. DIY Privileges Funds from 2013-2017 have reached an average expenditure of 89.78%. Realization of expenditure in 2013 reached Rp. 2,500,000,000,000 and in 2017 5,200,000,000,000. This shows a significant increase from 2013-2017. The flow of delivery of Privilege fund financial statements can be slowed down as follows:



**Figure 2. Flow of Submission of Fundamental Financial Statements**  
 Source: Interview with DPKAD, 2018

The flow of Privilege fund reporting is the same as reporting of other grant funds, in this case, the SKPD in each district/city submits a report on the activities and use of the budget to the DIY Technical SKPD as a Budget User. The report will be submitted to the Regional Financial and Asset Revenue Service and the Organization Bureau.

### **Outward accountability**

Outward accountability is one manifestation of the importance of taking responsibility for the use of funds to the community. The community must be able to be actively involved in planning until the funds are accounted for. If it is linked to the and accountability process with increasing community welfare, this is still far from what is expected. It is proven that the number of poor people in the DIY province in March 2017 was around 488.53 thousand people or around 13.02%. This figure is still quite high when compared with the percentage of the national poor population of 10.96%, on the other hand, related to the problem of economic disparity between the rich and the poor, which according to the release of data from BPS DIY in 2017 states the DI Yogyakarta Province Gini Ratio Index of 0.425% and making the province of DIY as a province with the highest Gini Ratio Index in Indonesia. This can be proven by the hopes of the DPRD DIY to encourage the government to develop targets that are faster and more responsive.

Besides that, the accountability process can also be examined to what extent the outcome is felt by the community through special funds. An utcome is a form of achievement of the implementation of 5 affairs through the use of privileged funds. However, if seen from the Government Performance Accountability Report the success of its achievement is not specifically explained to know the extent to which the benefits have been felt by the community. The outcome from privilege fund affairs is still considered as a complement to

the output compilation. In improving the achievement of funds, the DIY Government should be able to specifically analyze the extent of the success of the use of funds in 2012-2017.

Unspecified outcome indicators are outlined in the Regional Government Accountability Report. Also, the implementation of privilege fund is still minimal in involving the community, especially the people at the village level, both in the budgeting process, program formulation and the implementation of its activities, this has led to the implementation of the special budget funds policy so far that it has not touched on what is the community's needs. The information gap regarding access to funds is also a problem. The DIY government is expected to be able to provide funding information at the village level. So that the community can understand the flow of planning to accountability.

### **Downward accountability**

Downward accountability can be analyzed through the accountability process of each SKPD in the Province in each Regency / City related to the Funds budget. The process to achieve the objectives of the funds needs to be developed indicators of Funding Utilization. This can be a support in measuring success in the 5 authority matters. The Institutional Assistant in this case also emphasized the importance of arranging outputs in each of the matters of authority to facilitate its implementation and the objectives of the Fund can be in line with targets.

### **Privileges Fund Absorption**

The program for the activities of the five privileges and the budget for privileges approved by the central government can be arranged in the budget implementation document. The compilation of budget implementation documents facilitates the performance of the regional government of the Special Region of Yogyakarta in carrying out the performance of privileges for the community. Contained in the budget implementation document there are visions, missions, program objectives, program privileges so that local governments can provide financial and physical absorption results to the central government. Absorption from the budget of privilege funds can be known through reports that have been made by the regional government. From this report, the central government can assess the physical and financial absorption of the stages.

The implementation of the special five-authority program activities in 2013-2017 provides increased data on physical and financial absorption because local governments can implement well to the community and the regions. Local governments can assess the physical

and financial absorption of each stage so that they can adjust to the budget implementation documents. The results of the physical and financial absorption of the five privileges can be published by the regional government on an official website called web monitoring so that people can find out.

**Table 1. Realization of Privileged Funds Absorption in Five Privileges in 2013-2017**

Year	Total (Rp)	Realization (%)	
		Physical	Finance
2013	231.392.653.500	29,35	23,58
2014	523.874.719.000	92,77	64,88
2015	547.450.000.000	98,00	87,22
2016	547.450.000.000	99,17	97,13
2017	800.000.000.000	98,94	96,68

Source : Governor's accountability statement report Year 2013-2017, Draft 2017 End-of-Year Privilege Fund Report, Recap Per Privileged Funds (Data Processed)

Data available by the table regarding the realization of physical and financial absorption in the 2013-2017 five-authority privilege program has increased. As in 2013, it became the first year of the implementation of the privileged budget, so that the local government experienced several problems such as privileged funds that were late in disbursing so that the program implemented for the community and the regions slowed and did not comply with the budget implementation document. Furthermore, in 2014 there was an increase because local governments could review the problems that occurred in 2013 so that the results of physical absorption increased. In 2015-2017 the results of physical and financial absorption experienced a good increase as evidenced by the regional government working in accordance with the vision, mission and objectives of the privileges as well as the applicable basic law.

### **The Challenge of Privileged Funds for Community Welfare**

#### **a. Regulatory Challenges.**

The specialities of DIY which are supported by an increase in the number of funds from each year have not provided a positive correlation for the welfare of the community. Based on information from the DIY DPRD that there are genes in the semester of 2017 ratio of 0.43 there is a decrease but not yet significant. The last 5 years 4 privilege affairs have been regulated in the Regional Regulation Privileges have not been able to accommodate the wishes of the hamlet to be enjoyed by the majority of the village community.

b. Re-interpret the Privileges Affairs.

The meaning of privilege matters still has not been interpreted broadly. Performing arts events and for art activists. The meaning of the affairs of privilege in cultural affairs should be enhanced by an increase in values and traditions that can influence the welfare of society.

c. Active Participation in the Planning Process.

Privileged funds must be utilized by the wider community through involvement starting from the magnitude, management and distribution procedures. Efforts made by the DIY Government through the distribution of various media and pages of public bodies. In this case, the community can submit a proposal for activities related to privileges through the Jogjaplan.com website. The provincial government should also be able to aggressively carry out special forums in the regency/city.

d. Evaluation of the success of DIY Specialties must also be more substantial.

Evaluation of the success or failure of the implementation of DIY Specialties must be comprehensive. The objectives achieved must be in accordance with the Privileges Law, among others, to create democratic governance, realize the welfare and peace of the people, realize governance and social order that guarantees the unity of the unity within the framework of the Republic of Indonesia, creates good governance, institutionalizes roles and the responsibility of the Sultanate and the Duchy in maintaining and developing Yogyakarta culture which is a national cultural heritage.

## Conclusion

Privilege funds Allocation annually increases from 2012-2017. This is not comparable with the outcome felt by the community with the poverty rate in DIY still quite high. The privilege funds program and activities have so far not been able to answer the needs of the community, especially based on the objectives of the UUK, namely improving community welfare and improving the quality of public services. Accountability of DIY privileged funds in terms of financial statements can be implemented properly in accordance with applicable regulations. However, outcome measures have not been seen in LPKJ in 2013-2017. The challenges of privilege funds for community welfare include regulatory challenges, reinterpretation of privileges, active participation in the process of planning and evaluating the success of the privilege funds. Cultural Affairs and spatial planning become opportunities in achieving community welfare. Therefore in the future the Government can involve villages and hamlets in developing sustainable privilege funds activities and programs.

## Acknowledgement

Thank you to Universitas Muhammadiyah Yogyakarta and all stakeholders who have provided support for researchers.

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